

**Amendments to the Specification:**

Please replace paragraph [0037] with the following amended paragraph:

[0037] FIG. 4 shows the cutting tip of the second embodiment of the subject invention and clearly presents the alignments for the four flutes 70, 75, 80, and 85. The first flute 70 and the third flute 80 are directly across from one another and the second flute 75 and the forth flute 85 are directly across from one another, but the first-third pair of flutes 70 and 80 are off-set 86 from the second-fourth pair of flutes 75 and 85. The off-set 86 amount may vary but is usually between about 1° to 10° and more often between about 3° to 8°.